Arlington Twp

FILED

AUG 1 7 2017

Doma Potton COUNTY CLERK



(Published In The Record, Thursday, August

NOTICE OF BUDGET HEARING

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Scott Schoenecker
Clerk
Accountant's Compilation Report and St

mmary of Significant Assumption

Page No.

The governing body of Arlington Township

will meet on August 28, 2017 at 7 p.m. at Arlington, Kansas City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Arlington, Kansas City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	nl 2016	Current Year Estin	mate 2017	Pro	osed Budget 2018	
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	36,397	2 231	17,583	2.253	24,923	16,907	3,20
Debt Se							
Library						marker I and I in	
Road	54,680	16,413	66,998	16,386	76,283	52,516	15.43
Special Road							
Noxious Weed							
Fire Protection							
Cemetery	5,936	0.884	6,555	0.882	7,437	4,656	0.88
		The state of the s					
art and the same							
				100000			1
				THE RESERVE			
				-			
	-	-					
							11.
Special Machinery							
Totals	97,013	19,528	91,136	19.521	108,643	74.000	10.60
Less: Transfers	19,426	19,328		19.521		74,079	19.52
Net Expenditure			6,093		6,093		
Total Tax Levied	77,587	-	85,043		102,550		
Total Assessed Valuation	69,353	100	70,068		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	7,057,252		5,161,464		5,279,196		
Township Assessed Valuation O	niy				3,401,905	100	
Outstanding Indebtedness,							
Jan 1	2015		nove:		2000		
G.O. Bonds	2015	-	2016		2017		
Other	0	16	0	ACT I	0		
	0	- 250	0		0		
Lease Purchase Principal Total	0		140,662		117,524		
		2	140,662		117,524		
*Tax rates are expressed in mill	S.						

County of Reno)
ate of Kansas)ss,

# PROOF OF PUBLICATION

AVID GREEN, being duly sworn, days on his oath at he is publisher of

# THE RECORD

August 17, 20 17.

PUBLISHER

abscribed and sworn to before me this 15 day of

August , 20 17.

Notary Public

My commission expires

NOTARY PUBLIC - State of Kansas

VALERIE GREEN
My Appt. Exp.

Arlington Two Notice of Vate

SEP 0 8 2017

Doma Patton **COUNTY CLERK** 

reater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban dopting the 2018 budget the governing body voted to increase property taxes in an amount (Published In The Record, Thursday, September 7, 2017) members voted in favor of the budget and \_0\_ members voted against

County of Reno) State of Kansas)ss,

# PROOF OF PUBLICATION

DAVID GREEN, being duly sworn, days on his oath that he is publisher of

# THE RECORD

a weekly newspaper printed and published in the city of Turon, Reno County, Kansas, of general paid circulation on a weekly basis in Reno County, Kansas, and not a trade, religious or fraternal publication, which newspaper has been entered as second class mail matter in the United States Post Office, Turon, Kansas, in which newspaper has been continuously and uniterruptedly published for more than 50 weeks a year and has been published for more than five years prior to the first publication of the notice hereinafter mention, and that the notice, of true Sept. 7, 2017.

**PUBLISHER** 

Subscribed and sworn to before me this baday of Sept. 2017.

Notary Public

My commission expires

NOTARY PUBLIC - State of Kansas WALERIE GREEN &

# RESOLUTION NO. 2017-1

A resolution expressing the property taxation policy of the Arlington Township governing body with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Arlington Township exceeding the amount levied to finance the 2017 budget of the Arlington Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Arlington Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Arlington Township governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 28 day of Cluq, 2017 by the Arlington Township governing body, Reno County, Kansas.

Arlington Township Governing Body

AUG 29 337

1-Irlington Tusp

## CERTIFICATE

2018

To the Clerk of Reno County, State of Kansas We, the undersigned, officers of

Arlington Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2018; and (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

Amount(s) of	2017 Ad Valorem Ta	x are with	nin statutory limitations	for the 2018 Budge	:L.	
		ſ	2018	Adopted Budget		1
		Pogo	Budget Authority	Amount of 2017	County Clerk's	
Table of Contents:		Page No.	for Expenditures	Ad Valorem Tax	Use Only	
Computation to Determine I	Limit for 2019	2	TOT Experientares		OSC OM	ľ
Alloc of MVT, RVT, and I		3				
Schedule of Transfers	O/ZOIVI VEHICIES TAX	4				
Statement of Indebt. & Leas	na/Durohaga	5				
Computation to Determine S	State Library Grant	6				
Fund	K.S.A.					/,
General	79-1962	6	24,923	16,907	3.202	TAC
Debt Service	10-113	-	21,723	10,701	0.000	
Library	12-1220					
Road	68-518c	7	76,283	52,516	15.437	/
	80-1413		70,203	52,510	101101	
Special Road Noxious Weed	2-1318	-				
Fire Protection	80-1503					
	12-1405	8	7,437	4,656	.883	T&C.
Cemetery	12-1403	0	7,437	4,050	, 555	1 . 0
						1
						4
						19.50
						1
						4
						1
Special Machinery		7				4
Totals		XXXXXX	108,643	74,079	19.522	_
Budget Summary		9				
Neighborhood Revitalizatio	n		Resolution required? Vote	publication required?	Yes	1
			<i>r</i> 0	1		
Final Assessed Valuation:	County Clerk's U		(19.521	)		
Arlington Township	3,401.90	25	( ) "			
City of Arlington	1,877.2	91				
0						
Total Assessed Valuation	5,279,19	6 0				
	Nov. 1, 2017 V					
Assisted by:			/ ^	ran		
D. Scot Loyd, CPA, CGFM	I. CFE, CGMA		1 1/1	/ , ,		
Jan Nolde, CPA, CFE, CGN		- (	1 111	1 1 .		
Address:		-	Lagemen you	the fread	erin	2
Swindoll, Janzen, Hawk &	Lovd	1	11/1	1	2.11	
123 S. Main	Loyu	- K.	and I were	1000 -18	1/2	4
McPherson, KS 67460		=0: S[d]	101.10	Peter -	+ +	
Email:		<del>.</del>	Techey to	revisio i	rusie	2
scotloyd@sjhl.com, jannold	le@sihl.com					
	, 2017	<b>=</b> 20				-
Attest:	, 201/					
County Clerk				Coverning Dady		
County Clerk			'	Governing Body	- 1 1 town	
					II U Chana Diames 6	

Special Road Election held First levy in

Mills for

years.

AUG 2 9 2017

Amount of Levy

2018

Arlington Township

Total tax levy amount in 2017
 Debt service levy in 2017

Computation to Determine Limit for 2018

3.	Tax levy excluding debt service	\$_	70,068
	2017 Valuation Information for Valuation Adjustments		
4.	New improvements for 2017: +		
5.	Increase in personal property for 2017: 5a. Personal property 2017 + 192,012 5b. Personal property 2016 - 149,915 5c. Increase in personal property (5a minus 5b) + 42,097 (Use Only if > 0)	,	
6.	Valuation of property that has changed in use during 2017: + 15,733		
7.	Total valuation adjustment (sum of 4, 5c, 6)  83,842		
8.	Total estimated valuation July 1,2017		
9.	Total valuation less valuation adjustment (8 minus 7) 5,195,354		
10.	Factor for increase (7 divided by 9)0.01614		
11.	Amount of increase (10 times 3)	\$ _	1,131
12.	2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ =	71,199
13.	Debt service levy in this 2018 budget	C	0
14.	2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		71,199
15.	Consumer Price Index for all urban consumers for calendar year 2016	-	0.013
16.	Consumer Price Index adjustment (3 times 15)	\$_	911
17.	Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication or adoption of a resolution prior to adoption of the budget (14 plus 16)	ι' \$ <sub>=</sub>	72,110

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

State of as

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds	Tax Levies in the					Allocation for Year 2018	· Year 2018	The second secon			
for 2017	2017 Budget	MVT. Township	MVT-Chv	RVT - Township	RVT-City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wrreraft - Township	Wtreraft - City
Canara	2363	903	0	8		36		2	0		
Dakt Sarrion	0000		0					0	0	0	
	0000			0	0	0		0	0	0	
Lioraly	16.396	968 8		95		261		81		10	
Special Boad	0000	0		0		0		0		0	
Noxious Weed	0.000	0		0		0		0		0	
Fire Protection	0.000	0		0		0		0		0	
Cemelery	0.882	206	0	3	3	0 14		0	0		
	0000	O	0	0	0	0		0	0	0	
	0000	0	0	0	0	0		0	0	0	
	0000	0	0	0		0		0 0	0	0	
	0.000	C	0	0	9	0		0 0	0	0	
Total	19 521	4.558		19		311		21		12	
Total - 3rd Class City Levies ()	3,135		0		9	1		o	0		

See Accountant's Compilation Report and Summary of Significant Assumptions

Arlington Township

# **Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
	Constal Maskinson	4,130	6,093	6,093	80-122
General	Special Machinery			-	68-141g
Road	Special Machinery	15,296			00-1-11g
	Total	19,426	6,093	6,093	
	Adjustments*				
	Adjusted Totals	19,426	6,093	6,093	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Arlington Township Reno County

# STATEMENT OF INDEBTEDNESS

Type	Date	Interest		Amount			Amo	Amount Due	Amou	Amount Due
Jof.	of	Rate	Amount	Outstanding	Dat	Date Due	20	11/	07	18
Debt	Issue	%	Issued	Jan 1,2017	Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total GO Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
Total							0	0	0	0

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

				E			
		Term		I otal			
		Jo	Interest	Amount	Principal	Payments	Payments
Items	Contract	Contract	Rate	Financed	Balance On		Due
Purchased	Date	(Months)	%	(Beginning Principal)   Jan 1,2017	Jan 1,2017	7	2018
der & Backhoe	3	96	2.80	163,800	117,524	23,138	23,138
				Total	117,524	23,138	23,138

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

# Arlington Township FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance January 1	31,671	11,799	7,085
Receipts:			
Ad Valorem Tax	14,003	11,628	XXXXXXXXXXXXXX
Delinquent Tax	1,279	0	0
Motor Vehicle Tax	1,092	747	526
Recreational Vehicle Tax	17	12	8
16/20 M Vehicle Tax	56	36	36
Commercial Vehicle Tax	0	7	2
Watercraft Tax	0	2	
LAVTR	0	0	
Gross Earnings (Intangibles) Tax	0	438	358
Gross Earnings (mangrosos) Tax			
	,,, <u> </u>		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous	78	0	
Does miscellaneous exceed 10% of Total Reco	- 10		
	16,525	12,869	93
Total Receipts	48,196	24,668	
Resources Available:	40,170	21,000	
Expenditures:	800	400	40
Officers Pay	1,378	2,000	
Salaries & Wages	625	1,300	
Professional Services	023	200	
Travel & Mileage	100		
Insurance	29,137	5,090	
Equipment / Lease Purchase Payments	29,137	200	
Utilities & Telephone	0	100	
Legal Publications	0		
Repairs	0	700	
Supplies		700	10
Cash Forward (2018 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	4,130	6,093	6,09
Transfer can not exceed 25% Resources Avail	-,,150		
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	36,397	17,583	24,92
Unencumbered Cash Balance Dec 31	11,799		XXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	50,454		
2010/2017/2016 Budget Authority Amount.		n-Appropriated Balance	
		ture/Non-Appr Balance	
	Total Expeller	Tax Required	
_			*

Delinquent Comp Rate:



0.0%

Amount of 2017 Ad Valorem Tax

# Arlington Township FUND PAGE FOR FUNDS WITH A TAX LEVY Adopted Budget

Prior Year Actual for 2016  9,891  51,802  1,727  2,117  32  108  0  0	Current Year Estimate for 2017 16,398 53,887 0 5,493 88 268	Proposed Budget Year for 2018 14,396 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
9,891 51,802 1,727 2,117 32 108 0	16,398° 53,887 0 5,493 88	14,396 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
51,802 1,727 2,117 32 108 0	53,887 0 5,493 88	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
1,727 2,117 32 108 0	0 5,493 88	0
1,727 2,117 32 108 0	0 5,493 88	0
2,117 32 108 0	5,493 88	
32 108 0	88	
108 0		56
0		261
0	48	18
v	12	10
7.1.00	5,200	5,200
5,169	3,200	3,200
132	0	0
132		0
100	0	0
100	<u>-</u>	
61 197	64 996	9,371
		23,767
/1,0/6	01,074	201101
1 506	1 200	1,200
		17,000
1,858		
320	10,000	10,332
15.296	0	C
10,000		
94	0	C
54 680	66,998	76,283
		XXXXXXXXXXXXXXXXXX
Total Expendit	ture/Non-Appr Balance	76,283
Total Expolici		
lingueut Comp Pate		52,510
	1000	52,510
	Total Expendi	100 0  61,187 64,996 71,078 81,394  1,596 1,200 16,584 17,000 10,100 11,000 3,314 3,500 167 250 1,858 500 5,345 5,500 0 18,048 326 10,000  15,296 0  94 0  54,680 66,998 16,398 14,396 77,088 77,307 Non-Appropriated Balance Total Expenditure/Non-Appr Balance Tax Required

Special Machinery	2016
K.S.A. 68-141g	Actual
Unencumbered Cash Balance, Jan 1	12,233
Transfers from:	
Road Fund	15,296
General Fund (No Levy)	0
General Fund (Gen has Levy)	4,130
Interest on Idle Funds	
Other	
Resources Available:	31,659
Total Expenditures	
Unencumbered Cash Balance, Dec 31	31,659

# Arlington Township FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year Estimate for 2017	Proposed Budget Year for 2018
Fire Protection	Actual for 2016	Estimate for 2017	1 641 101 2016
Unencumbered Cash Balance January 1		0	
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			- 0
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellancous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
	0	0	
Total Expenditures Unencumbered Cash Balance Dec 31	0		XXXXXXXXXXXXXXX
	0		(
2016/2017/2018 Budget Authority Amount:	Non	-Appropriated Balance	
	Total Evandit	ure/Non-Appr Balance	
	Total Expendit	Tax Required	
D	It Carra Datas	0.0%	
D	elinquent Comp Rate:	2017 Ad Valorem Tax	

Adopted Budget	Prior Year	Current Year	Proposed Budget
Cemetery	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance January 1	706	1,240	1,056
Receipts:			
Ad Valorem Tax	4,164	4,553	XXXXXXXXXXXXXX
Delinquent Tax	265	0	0
Motor Vehicle Tax	511	296	206
Recreational Vehicle Tax	7	5	3
16/20M Vehicle Tax	66	14	14
Commercial Vehicle Tax	7	3	1
Watercraft Tax	0	1	1
Lot Sales and Grave Openings	1,450	1,500	1,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,470	6,371	1,725
Resources Available:	7,176	7,611	2,781
Expenditures:			
Officers Pay	798	1,000	1,000
Salaries & Wages	381	0	0
Insurance	100	555	555
Utilities	211	400	
Contact Services	4,375	4,500	
Supplies & Materials	0	100	203
Payroll Taxes	71	0	
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	5,936	6,555	7,437
Unencumbered Cash Balance Dec 31	1,240		XXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	8,981	7,370	7,437
reconstruction of the state of the common world (1987) in the Life		<ul> <li>Appropriated Balance</li> </ul>	
	Total Expendit	ure/Non-Appr Balance	7.437

Total Expenditure/Non-Appropriated Balance
Total Expenditure/Non-Appr Balance
Tax Required
Delinquent Comp Rate: 0.0%
Amount of 2017 Ad Valorem Tax
See Accountant's Compilation Report and Summary of Significant Assumptions
Page No. 8

## NOTICE OF BUDGET HEARING

The governing body of **Arlington Township** Reno County

will meet on August 28, 2017 at 7 p.m. at Arlington, Kansas City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Arlington, Kansas City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget 2018		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	36,397	2.231	17,583	2.253	24,923	16,907	3.202
Debt Service							
Library							
Road	54,680	16.413	66,998	16.386	76,283	52,516	15.437
Special Road							
Noxious Weed							
Fire Protection							0.000
Cemetery	5,936	0.884	6,555	0.882	7,437	4,656	0.882
Special Machinery							
Totals	97,013	19.528	91,136	19.521	108,643	74,079	19.521
Less: Transfers	19,426		6,093		6,093		
Net Expenditure	77,587		85,043		102,550		
Total Tax Levied	69,353		70,068		XXXXXXXXXXXX		
Total Assessed Valuation	7,057,252		5,161,464		5,279,196		
Township Assessed Valuation	n Only				3,401,905	I	
Outstanding Indebtedness,							
Jan 1	2015	63	2016		2017	•	
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		140,662 140,662		117,524 117,524	-	
Total *Tax rates are expressed in	mills.		140,002		117,324	1	

Scott Schoenecker

Clerk

## SUMMARY OF SIGNIFICANT ASSUMPTIONS

# Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 8, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

# Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

- 1. Receipts and expenditures are received and spent as predicted (hypothetical).
- 2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
- 3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
- 4. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions.

More Than Just Numbers Since 1936

To Management of the Arlington Township 15006 W. Irish Creek Rd. Arlington, KS 67514

Management is responsible for the accompanying projection of the Arlington Township, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the Arlington Township's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

We are not independent with respect to the Arlington Township.

The accompanying projection and this report are intended solely for the information and use of the Arlington Township, the State of Kansas Department of Administration and the respective County Clerk in which the Arlington Township resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll, Janzen, Hawk and Loyd, LLC

Hutchinson, KS

August 8, 2017